



Independent Auditor's Report

Opinion

We have audited the financial statements of **Higher Education Institute Society Of GB Pant Memorial Govt. College Rampur Bsr, Distt. Shimla, HP**, which comprise the balance sheet as at 31st March 2022, and the Profit and Loss for the year then ended and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements of the entity are prepared, in all material respects, in accordance with applicable Laws.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by ICAI. Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the entity in accordance with the ethical requirements that are relevant to our audit of the financial statements, and we have fulfilled our other responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Standalone Financial Statements

Management is responsible for the preparation of the financial statements in accordance with applicable Law and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so. Those charged with governance are responsible for overseeing the entity's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

Pankaj Basak
G.B. Pant Memorial
Govt. College Rampur Bsr.
Distt. Shimla (H.P.)-172001



Independent Auditor's Report

Opinion

We have audited the financial statements of **Higher Education Institute Society Of GB Pant Memorial Govt. College Rampur Bsr**, Distt. Shimla, HP, which comprise the balance sheet as at 31st March 2023, and the Profit and Loss for the year then ended and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements of the entity are prepared, in all material respects, in accordance with applicable Laws.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) issued by ICAI. Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the entity in accordance with the ethical requirements that are relevant to our audit of the financial statements, and we have fulfilled our other responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Standalone Financial Statements

Management is responsible for the preparation of the financial statements in accordance with applicable Law and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so. Those charged with governance are responsible for overseeing the entity's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

Pankaj Basole
Principal
G.B. Pant Memorial
Govt. College Rampur Bsr.
Distt. Shimla (H.P.)-172001



Abhay Aggarwal and Associates
Chartered Accountants

Report

We report that we have compiled books of accounts of **Higher Education Institute Society Of G
Pant Memorial Govt. College Rampur Bsr** Distt. Shimla, HP and we annex here to a copy of P/
Account & Balance Sheet dated 31.03.2021 along with a copy each of –

- (a) The profit and loss account as on 31st March 2021; and
- (b) The balance sheet as at 31st March 2021;

2. In our opinion and to the best of our information and according to explanations given to us, the particulars in the annexure thereto are true and correct.

Date: 29.06.2021
Place: Rampur Bsr.

For Abhay Aggarwal & Associates
Chartered Accountants
FRN 025757N

Abhay Aggarwal (Prop.)
Membership No 095561
UDIN 21095561AAAAHN7174

RAMPUR
BUSHIAHR

Pankaj Baskin

Principal
Pant Memorial
Govt. College (B.S.)-172001
Distt. Shimla (H.P.)
3-4, Sai Enclave Main Bazaar Rampur Bsr. Himachal Pradesh 172001
Phone 01782 231707, 09718007777 E-Mail caabhay1@gmail.com



Abhay Aggarwal and Associates
Chartered Accountants

Report

We report that we have compiled books of accounts of **Higher Education Institute Society Of GB Pant Memorial Govt. College Rampur Bsr** Distt. Shimla, HP and we annex here to a copy of P/L Account & Balance Sheet dated 31.03.2020 along with a copy each of –

- (a) The profit and loss account as on 31st March 2020; and
 - (b) The balance sheet as at 31st March 2020;
2. In our opinion and to the best of our information and according to explanations given to us, the particulars in the annexure thereto are true and correct.

Date: 29.06.2021
Place: Rampur Bsr.

For Abhay Aggarwal & Associates
Chartered Accountants
FRN 025757N

Abhay Aggarwal (Prop.)
Membership No 095561
UDIN : 21095561AAAAHM6302

Pankaj Boodke

Principal
G.B. Pant Memorial
3-4, Sai Enclave Main Bazaar Rampur Bishahr District Pradesha 172001
Phone 01782 233177, 09478007377 E-Mail caabhay1@gmail.com
Distt. Shimla

Abhay Aggarwal and Associates
Chartered Accountants



Report

We report that we have compiled books of accounts of **Higher Education Institute Society Of GB Pant Memorial Govt. College Rampur Bsr** Distt. Shimla, HP and we annex here to a copy of P/L Account & Balance Sheet dated 31.03.2019 along with a copy each of –

(a) The profit and loss account as on 31st March 2019; and

(b) The balance sheet as at 31st March 2019;

2. In our opinion and to the best of our information and according to explanations given to us, the particulars in the annexure thereto are true and correct.

Date: 29.06.2021
Place: Rampur Bsr.

For Abhay Aggarwal & Associates
Chartered Accountants
FRN 025757N

Abhay Aggarwal (Prop.)
Membership No 095561
UDIN :21095561AAAAHL7554

Pankaj Bhatia
Principal
G.B. Pant Memorial
Govt. College Rampur Bsr.
Distt. Shimla (H.P.) 172001

3-4, Sai Enclave Main Bazaar Rampur Bushahr, Himachal Pradesh 172001
Phone 01782 233177, 09418007777 E-Mail caabhay1@gmail.com